

PETTY CASH REIMBURSEMENT PROCEDURE UPPS 03.01.16

Departments with a Petty Cash Fund are responsible for obtaining itemized receipts for any transaction paid in cash from the fund. Only authorized expenditures are allowed for reimbursement according to UPPS. Expenditures prohibited in UPPS 03.01.16 Section 03.03.03 or any other UPPS will not be reimbursed through the Petty Cash reimbursement process. The department's Petty Cash Custodian will complete the AP-15 Petty Cash Reimbursement Form when their petty cash fund balance needs to be replenished, and at year end according to the requirements in Section 03.03.10 of the Petty Cash UPPS. The Custodian must allow a **minimum of three days** for processing once the reimbursement information is submitted for processing.

The AP-15 form (Exhibit A) must be completed in order for the petty cash fund to be replenished. Each line on the form must be supported by the itemized receipt. More than one AP-15 form may be needed. Complete the AP-15 form as follows:

1. Enter the header information. The Custodian information must be complete on the AP-15 form. Enter page # of # in the correct fields even if only one AP-15 form is needed.
2. For each expense line on the AP-15 form:
 - a. Enter the purchase date, vendor, item purchased, justification for purchase, account information, expense GL# and amount.
 - b. Total the Amount column. If multiple AP-15 pages are needed, the last page should be the total of all the pages. The form(s) must be signed by the Account Manager.
 - c. Scan all AP-15 form(s) and itemized receipts and any other supporting documentation to a PDF document and save the file per the department's procedure. The AP-15 form(s) must be the first page(s) in the scanned document.
3. Once the AP-15 documentation scanned file is complete, email the file to payables@txsatate.edu.
4. The Accounts Payable Accountant (Accountant) audits all purchases for compliance with University policy and verifies that the totals are correct. Any purchase that is not within policy will be deducted from the reimbursement total. If the AP-15 form contains several errors, the information will be returned to the custodian for corrections. Once corrected, the reimbursement information can be re-submitted to payables@txstate.edu.
5. Once the audit is complete, the Accountant will email the Cashier's Office at bursar@txstate.edu and the Custodian the amount of the approved reimbursement amount. Any items which have been changed (e.g. reduced) or not allowed will be detailed in the email.
6. The Custodian can go to the Cashier's Office (JCK 188) to receive the cash replenishment listed in the email notification.
7. The Accountant will complete the Petty Cash JV Summary form (Exhibit B) equal to the amount emailed to the Cashier's Office and the Custodian. This form lists the information needed by Financial Reporting & Analysis (FR&A) to record the expenses and the reimbursement (i.e. GL, Cost Center, Fund and amounts).
8. The notification email, departmental reimbursement email with the scanned supporting documentation, and the Petty Cash JV Summary will be emailed to FR&A at financialreporting@txstate.edu for preparation of the journal entry to record the expenses and amount reimbursed.
9. The Accountant will save all documentation and emails related to the reimbursement in BDMS. The department name will be included in the Description field for reference.

Form AP-15
Petty Cash Reimbursement

Attach receipts and submit to Accounts Payable at payables@txstate.edu for reimbursement.

Department: _____

Submit Date: _____

Contact Name: _____

Contact Phone: _____

Contact Email: _____

Purchase Date	Vendor Name	Item Purchased	Justification	Cost Center	Fund	GL#	Amount

TOTAL: \$ -

Departmental Approval: _____
Signature

Date: _____

AP Approval: _____
Signature

Date: _____

Cashier's Office Contact: _____

Date: _____

EXHIBIT A

Texas State University
To: FR&A Petty Cash Journal Entry Summary

Date: _____

Department: _____

JV Total: \$0.00

Please prepare Journal Entry (JV) as coded:

Bank	GL	Cost Center	Fund	Total
Total:				\$0.00

AP Accountant: _____

Tele X: _____

EXHIBIT B